CITY OF MINNEAPOLIS

MINNESOTA

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition, construction or improvement of capital assets other than those financed by proprietary funds. Included in the Capital Projects Funds are:

Community Development Agency - This fund is used to account for the capital project activities of the MCDA (a component unit of the City of Minneapolis).

Municipal Building Commission - This fund is used to account for the capital project activities of the MBC (a component unit of the City of Minneapolis).

Permanent Improvement - This fund is used to account for capital acquisition, construction and improvement projects including bridge construction, sidewalk construction, street construction, completion of the Minneapolis Convention Center, energy conservation projects, infrastructure projects and many Information and Technology System projects.



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| New Properties (Agency) Building (Agency) Permanen (Agency) Total (Agency) Total (Agency) Permanen (Agency) Total (Agency) Permanen (Agency) Permanen (Agency) Moreoration (Agency) Agency (Agency) Agency (Agency) Permanen (Agency) | December 31, 2000 | | M | nicinal | - | | | 2000 | | (In Thousands) 1999 |
|--|-------------------------------------|---------------|----|---|----|------------|----|---------|----|------------------------|
| ASSETS Case of the process | | - | | | Da | rmonont | | | | |
| ASSETS Cash and cash equivalents \$ 174,512 \$ 1 \$ 123,588 \$ 298,101 \$ 222,68 Investments with trustees 1,236 - - 1,236 3,7 Receivables: ***Current 292 59 1,089 1,440 1,1 Taxes: - - 4 4 4 1,1 | | - | | - | | | M | | 7 | |
| Cash and cash equivalents \$ 174,512 \$ 1 \$ 123,588 \$ 298,101 \$ 222,8 Investments with trustees 1,236 1,236 3,7 Receivables: 3,7 Accounts - net 292 59 1,089 1,440 1,1 Taxes: | ASSETS | ingency | | *************************************** | | <u> </u> | | | | VICINOI UNGUM |
| Investments with trustees 1,236 | | \$ 174,512 | \$ | 1 | \$ | 123,588 | \$ | 298,101 | \$ | 222,849 |
| Receivables: Accounts - net 292 59 1,089 1,440 1,1 Taxes: | · - | | | - | | - | | | | 3,751 |
| Accounts - net | | , | | | | | | ŕ | | -, |
| Taxes: | | 292 | | 59 | | 1.089 | | 1,440 | | 1,144 |
| Current | | | | | | , | | • | | , |
| Delinquent 1,872 - 31 1,903 2.1 | | - | | _ | | 4 | | 4 | | 77 |
| Special assessments: Current | | 1,872 | | _ | | 31 | | 1,903 | | 2,141 |
| Current Delinquent - - 32 32 32 Delinquent - - 52 52 52 Delinquent - - 52 52 52 52 Deferred - - 1,320 8 1,320 8 Integrovernmental 13 - - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 13 - - 11 11 11 11 11 11 11 - 126 2 2 2 2 2 2 2 2 3 4 4 4 4 4 4 4 4 4 4 4 <td>-</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>,</td> | - | , | | | | | | • | | , |
| Delinquent | | _ | | - | | 32 | | 32 | | 34 |
| Deferred | | - | | - | | | | | | 2 |
| Intergovernmental 13 | • | - | | - | | | | | | 824 |
| Due from other funds | | 13 | • | - | | , <u>-</u> | | | | - |
| Prepaid items 10,681 | | | | _ | | 174 | | | | 174 |
| Advances to other funds 10,681 - - 10,681 11,9 Total assets \$ 189,543 \$ 60 \$ 126,409 \$ 316,012 \$ 242,9 LIABILITIES AND FUND BALANCES Liabilities: Substitution: Salaries payable \$ 160 \$ 2 \$ 304 \$ 466 \$ 4 Accounts payable 5,361 22 7,771 13,154 8,8 Intergovernmental payable - 10 - 10 Deposits held for others 11 - 12 23 1,1 Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 <t< td=""><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | _ | | | | | | |
| Total assets \$ 189,543 \$ 60 \$ 126,409 \$ 316,012 \$ 242,99 | - | 10.681 | | _ | | - | | | | 11,986 |
| LIABILITIES AND FUND BALANCES Liabilities: Salaries payable \$ 160 \$ 2 \$ 304 \$ 466 \$ 4 Salaries payable 5,361 22 7,771 13,154 8,8 Intergovernmental payable 405 - 14 419 Interfund loans payable - 10 - 10 - 10 Deposits held for others 11 - 12 23 1,1 Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - 5 Encumbrances 43,756 - 51 43,807 37,5 Advances 10,681 10,681 11,9 Prepaid items - 10,681 11,9 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | | | - | | | | | | | |
| LIABILITIES AND FUND BALANCES Liabilities: Salaries payable \$ 160 \$ 2 \$ 304 \$ 466 \$ 4 Salaries payable 5,361 22 7,771 13,154 8,8 Intergovernmental payable 405 - 14 419 Interfund loans payable - 10 - 10 - 10 Deposits held for others 11 - 12 23 1,1 Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - 51 43,807 37,5 Advances 10,681 - 5 1 43,807 37,5 Advances 10,681 - 5 1 10,681 11,9 Prepaid items - 119 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Total assets | \$ 189,543 | \$ | 60 | \$ | 126,409 | \$ | 316,012 | \$ | 242,982 |
| Accounts payable 5,361 22 7,771 13,154 8,8 Intergovernmental payable 405 - 14 419 Interfund loans payable - 10 - 10 Deposits held for others 11 - 12 23 1,1 Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - - 51 43,807 37,5 Encumbrances 43,756 - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Liabilities: | 160 | ¢ | 2 | œ. | 204 | Φ | 166 | ¢. | 420 |
| Intergovernmental payable 405 - 14 419 Interfund loans payable - 10 - 10 Deposits held for others 11 - 12 23 1,1 Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities Reserved for: Encumbrances: - - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | = · | \$ | \$ | | \$ | | \$ | | \$ | 438 |
| Interfund loans payable - 10 - 10 Deposits held for others 11 - 12 23 1,1 Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - - - - Encumbrances 43,756 - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | • • | | | 22 | | | | | | 8,820 |
| Deposits held for others 11 - 12 23 1,1 Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - - - 51 43,807 37,5 Advances 43,756 - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 19 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | | 405 | | - | | 14 | | | | 1 |
| Advances from other funds 8,686 - 500 9,186 10,9 Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - - - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | | - | | | | - | | | | 75 |
| Deferred revenue 1,872 - 5,629 7,501 3,3 Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,165</td> | | | | - | | | | | | 1,165 |
| Total liabilities 16,495 34 14,230 30,759 24,8 Fund balances: Reserved for: - - Encumbrances 43,756 - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | | | | - | | | | · | | 10,989 |
| Fund balances: Reserved for: Encumbrances 43,756 - 51 43,807 37,5 Advances 10,681 10,681 11,9 Prepaid items 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Deferred revenue | 1,872 | | | | 3,629 | | 7,301 | | 3,323 |
| Reserved for: Encumbrances 43,756 - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Total liabilities | 16,495 | | 34 | | 14,230 | | 30,759 | | 24,811 |
| Encumbrances 43,756 - 51 43,807 37,5 Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Fund balances: | | | | | | | | | |
| Advances 10,681 - - 10,681 11,9 Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Reserved for: | | | - | | | | | | |
| Prepaid items - - 119 119 Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Encumbrances | 43,756 | | - | | 51 | | 43,807 | | 37,501 |
| Specific capital projects 118,611 26 112,009 230,646 168,6 Total fund balances 173,048 26 112,179 285,253 218,1 | Advances | 10,681 | | - | | - | | 10,681 | | 11,986 |
| Total fund balances 173,048 26 112,179 285,253 218,1 | Prepaid items | - | | - | | 119 | | 119 | | |
| | Specific capital projects | 118,611 | | 26 | | 112,009 | | 230,646 | | 168,684 |
| Total liabilities and fund belongs \$ 180.543 \$ 60 \$ 126.400 \$ 316.012 \$ 242.0 | Total fund balances | 173,048 | | 26 | | 112,179 | | 285,253 | | 218,171 |
| 10tal habilities and fulfid balances \$ 169,343 \$ 00 \$ 120,409 \$ 310,012 \$ 242,9 | Total liabilities and fund balances | \$ 189,543 | \$ | 60 | \$ | 126,409 | \$ | 316,012 | \$ | 242,982 |

CAPITAL PROJECTS FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the fiscal year ended December 31, 2000 (In Thousands) Community Municipal 1999 2000 Development Building Permanent Commission **Total** Total Agency **Improvement** REVENUES: Taxes: \$ \$ \$ 1.652 \$ 1.652 \$ 1,473 General property tax 64,654 21 64,675 59,577 Property tax increment 294 294 271 Fiscal disparities 66,621 Total taxes 64,654 1,967 61,321 220 220 151 Licenses and permits Intergovernmental revenues: 5,096 8 5,265 5,273 State grants and shared revenues 440 440 359 Other local grants 8 5,705 5,713 5,455 Total intergovernmental revenues 1,171 204 6,777 8,152 6,883 Charges for services and sales 1,576 831 Special assessments 1,576 10,432 6,141 16,573 7,585 Interest Miscellaneous revenues: 2,423 2,395 28 5,511 Rents and commissions 4,483 4,483 43,994 Sale of land 705 612 612 Loan principal recapture 1,754 279 2,033 2,941 Other Total miscellaneous revenues 9,244 307 9,551 53,151 85,509 204 22,693 108,406 135,377 Total revenues **EXPENDITURES:** 795 185,694 66,213 118,686 151,133 Capital outlay Excess (deficiency) of revenues over 19,296 (591)(95,993)(77,288)(15,756)(under) expenditures OTHER FINANCING SOURCES (USES): Operating transfers from other funds 3,446 585 11,259 15,290 34,450 Operating transfers (to) other funds (27,944)(8,111)(36,055)(122, 269)Transfers to component units (1.549)(8.087)(9,636)(5,886)41,260 128,755 170.015 153,410 Proceeds from bonds 4,756 4,756 12,300 Proceeds from notes 15,213 585 128,572 144,370 72,005 Total other financing sources (uses) Excess (deficiency) of revenues and other financing sources over (under) 34,509 (6) 32,579 67,082 56,249 expenditures and other financing uses 32 161,922 138,539 79,600 218,171 Fund balances - January 1 Fund balances - December 31 173,048 \$ 26 \$ 112,179 285,253 \$ 218,171

| | | 2000 | | 1999 |
|-------------------------------------|----|---------|----|---------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ | 174,512 | \$ | 136,831 |
| Investments with trustees | · | 1,236 | · | 3,751 |
| Receivables: | | , - | | 7, |
| Accounts - net | | 292 | | 378 |
| Taxes: | | | | |
| Current | | - | | 65 |
| Delinquent | | 1,872 | | 2,108 |
| Special assessments: | | · | | • |
| Current | | - | | - |
| Delinquent | | _ | | _ |
| Deferred | | _ | | - |
| Intergovernmental | | 13 | | - |
| Due from other funds | | 937 | | - |
| Advances to other funds | | 10,681 | | 11,986 |
| | | | | |
| Total assets | \$ | 189,543 | \$ | 155,119 |
| • | | | | |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Salaries payable | \$ | 160 | \$ | 170 |
| Accounts payable | | 5,361 | | 2,653 |
| Intergovernmental payable | | 405 | | - |
| Interfund loans payable | | - | | - |
| Deposits held for others | | 11 | | 1,160 |
| Advances from other funds | | 8,686 | | 10,489 |
| Deferred revenue | | 1,872 | | 2,108 |
| Total liabilities | | 16,495 | | 16,580 |
| 2001.10011100 | - | 10,.55 | | 10,500 |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Encumbrances | | 43,756 | | 36,973 |
| Advances | | 10,681 | | 11,986 |
| Specific capital projects | | 118,611 | | 89,580 |
| Total fund balances | | 173,048 | | 138,539 |
| Total liabilities and fund balances | \$ | 189,543 | \$ | 155,119 |

COMMUNITY DEVELOPMENT AGENCY CAPITAL PROJECTS FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

| For the fiscal year ended December 31, 2000 | | (In Thousands) |
|---|------------|----------------|
| | 2000 | 1999 |
| REVENUES: | | |
| Taxes: | \$ - : | \$ - |
| General property tax | 64,654 | 59,570 |
| Property tax increment Fiscal disparities | 04,034 | 39,370 |
| riscai dispanties | | |
| Total taxes | 64,654 | 59,570 |
| Licenses and permits | - | - |
| Intergovernmental revenues: | | |
| State grants and shared revenues | 8 | 165 |
| Other local grants | | <u> </u> |
| Total intergovernmental revenues | 8_ | 165 |
| Charges for services and sales | 1,171 | 1,164 |
| Special assessments | | |
| Special assessments | - | - |
| Interest | 10,432 | 4,521 |
| Miscellaneous revenues: | | |
| Rents and commissions | 2,395 | 5,488 |
| Sale of land | 4,483 | 43,990 |
| Loan principal recapture | 612 | 705 |
| Other | 1,754 | 2,616 |
| Total miscellaneous revenues | 9,244 | 52,799 |
| Total revenues | 85,509 | 118,219 |
| Total revenues | | 110,217 |
| EXPENDITURES: | | |
| Capital outlay | 66,213 | 65,996 |
| Excess (deficiency) of revenues over | | - |
| (under) expenditures | 19,296 | 52,223 |
| OTTAND THE LANGE COLUMN CERT (LIGHTS) | | |
| OTHER FINANCING SOURCES (USES): | 2.446 | 21 400 |
| Operating transfers from other funds | 3,446 | 31,409 |
| Operating transfers (to) other funds | (27,944) | (64,795) |
| Transfers to component units | (1,549) | (1,457) |
| Proceeds from bonds | 41,260 | - |
| Proceeds from notes | | <u> </u> |
| Total other financing sources (uses) | 15,213 | (34,843) |
| Excess (deficiency) of revenues and other | | |
| financing sources over (under) | | |
| expenditures and other financing uses | 34,509 | 17,380 |
| | | |
| Fund balances - January 1 | 138,539 | 121,159 |
| Fund balances - December 31 | \$ 173,048 | \$ 138,539 |

| | 2 | 000 | 1999 |
|-------------------------------------|---------------------------------------|-------|------|
| ASSETS | | | |
| Cash and cash equivalents | \$ | 1 \$ | 6 |
| Investments with trustees | | - | - |
| Receivables: | | | |
| Accounts - net | | 59 | 109 |
| Taxes: | | | |
| Current | | - | - |
| Delinquent | | - | - |
| Special assessments: | | | |
| Current | | - | - |
| Delinquent | | - | - |
| Deferred | | - | - |
| Due from other funds | | - | _ |
| Advances to other funds | | | - |
| Total assets | \$ | 60 \$ | 115 |
| • | | | |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Salaries payable | \$ | 2 \$ | 3 |
| Accounts payable | | 22 | 5 |
| Intergovernmental payable | | - | - |
| Interfund loans payable | | 10 | 75 |
| Deposits held for others | | - | - |
| Advances from other funds | | - | - |
| Deferred revenue | | | |
| Total liabilities | | 34 | 83 |
| Fund balances: | | | |
| Reserved for: | | | |
| Encumbrances | | - | - |
| Advances | | - | _ |
| Specific capital projects | | 26 | 32 |
| Total fund balances | · · · · · · · · · · · · · · · · · · · | 26 | 32 |
| Total liabilities and fund balances | \$ | 60 \$ | 115 |
| | | | |

MUNICIPAL BUILDING COMMISSION CAPITAL PROJECTS FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the fiscal year ended December 31, 2000

| REVENUES: 2004 1999 Charges for services and sales \$ 204 \$ 940 Special assessments \$ 2 \$ Interest \$ 2 \$ Miscellaneous revenues: \$ 2 \$ Rents and commissions \$ 2 \$ \$ Sale of land \$ 2 \$ </th <th></th> <th></th> <th></th> <th></th> | | | | |
|--|---|-------------|----------|---------|
| Charges for services and sales \$ 204 \$ 940 Special assessments Interest Miscellaneous revenues: Rents and commissions Sale of land Loan principal recapture Other Total miscellaneous revenues Total revenues 204 940 EXPENDITURES: Capital outlay 795 1,943 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): (591) (1,009) Operating transfers from other funds 585 1,009 Proceeds from bonds Proceeds from notes Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources over (under) | | 2 | 000 | 1999 |
| Special assessments - - Interest - - Miscellaneous revenues: - - Rents and commissions - - Sale of land - - - Loan principal recapture - - - Other - - - Total miscellaneous revenues - - - Total revenues 204 940 EXPENDITURES: 204 940 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): (591) (1,003) Operating transfers (to) other funds 585 1,009 Operating transfers (to) other funds - - Proceeds from bonds - - Proceeds from notes - - Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources over (under) expenditures and other financing sources over (under) expenditures and other financing sources (uses) <td>REVENUES:</td> <td></td> <td></td> <td></td> | REVENUES: | | | |
| Interest - - Miscellaneous revenues: - - Rents and commissions - - Sale of land - - Loan principal recapture - - Other - - Total miscellaneous revenues - - Total revenues 204 940 EXPENDITURES: - - Capital outlay 795 1,943 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): (591) (1,003) Operating transfers from other funds 585 1,009 Operating transfers (to) other funds - - Operating transfers (to) other funds - - Proceeds from bonds - - Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) | Charges for services and sales | \$ | 204 \$ | 940 |
| Miscellaneous revenues: Rents and commissions - - Sale of land - - Loan principal recapture - - Other - - Total miscellaneous revenues - - Total revenues 204 940 EXPENDITURES: - - Capital outlay 795 1,943 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): - - Operating transfers from other funds 585 1,009 Operating transfers (to) other funds - - Operating transfers (to) other funds - - Proceeds from bonds - - Proceeds from notes - - Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Special assessments | | - | - |
| Rents and commissions - | Interest | | - | - |
| Sale of land - - Loan principal recapture - - Other - - Total miscellaneous revenues - - Total revenues 204 940 EXPENDITURES: - - Capital outlay 795 1,943 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): - - Operating transfers from other funds 585 1,009 Operating transfers (to) other funds - - Proceeds from bonds - - - Proceeds from notes - - - Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Miscellaneous revenues: | | | |
| Loan principal recapture Other - <td< td=""><td>Rents and commissions</td><td></td><td>-</td><td>-</td></td<> | Rents and commissions | | - | - |
| Other - - Total miscellaneous revenues - - Total revenues 204 940 EXPENDITURES: - - Capital outlay 795 1,943 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): - - Operating transfers from other funds 585 1,009 Operating transfers (to) other funds - - Proceeds from bonds - - Proceeds from notes - - Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Sale of land | | - | - |
| Other - - Total miscellaneous revenues - - Total revenues 204 940 EXPENDITURES: - - Capital outlay 795 1,943 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): - - Operating transfers from other funds 585 1,009 Operating transfers (to) other funds - - Proceeds from bonds - - Proceeds from notes - - Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Loan principal recapture | | - | - |
| EXPENDITURES: 204 940 Excess (deficiency) of revenues over (under) expenditures 795 1,943 Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): S85 1,009 Operating transfers from other funds 585 1,009 Operating transfers (to) other funds - - Proceeds from bonds - - Proceeds from notes - - Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | | | _ | - |
| EXPENDITURES: Capital outlay To 1,943 Excess (deficiency) of revenues over (under) expenditures OTHER FINANCING SOURCES (USES): Operating transfers from other funds Operating transfers (to) oth | Total miscellaneous revenues | | <u> </u> | - |
| Capital outlay7951,943Excess (deficiency) of revenues over (under) expenditures(591)(1,003)OTHER FINANCING SOURCES (USES):Operating transfers from other funds5851,009Operating transfers (to) other fundsProceeds from bondsProceeds from notesTotal other financing sources (uses)5851,009Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses(6)6Fund balances - January 13226 | Total revenues | | 204 | 940 |
| Excess (deficiency) of revenues over (under) expenditures (591) (1,003) OTHER FINANCING SOURCES (USES): Operating transfers from other funds 585 1,009 Operating transfers (to) other funds Proceeds from bonds Proceeds from notes Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | EXPENDITURES: | | | |
| (under) expenditures(591)(1,003)OTHER FINANCING SOURCES (USES):Operating transfers from other funds5851,009Operating transfers (to) other fundsProceeds from bondsProceeds from notesTotal other financing sources (uses)5851,009Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses(6)6Fund balances - January 13226 | Capital outlay | | 795 | 1,943 |
| (under) expenditures(591)(1,003)OTHER FINANCING SOURCES (USES):Operating transfers from other funds5851,009Operating transfers (to) other fundsProceeds from bondsProceeds from notesTotal other financing sources (uses)5851,009Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses(6)6Fund balances - January 13226 | Excess (deficiency) of revenues over | | | |
| Operating transfers from other funds Operating transfers (to) other funds Operating transfers (to) other funds Proceeds from bonds Proceeds from notes Total other financing sources (uses) Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) Fund balances - January 1 32 26 | · · · · · · · · · · · · · · · · · · · | | (591) | (1,003) |
| Operating transfers (to) other funds Proceeds from bonds Proceeds from notes Total other financing sources (uses) Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) Fund balances - January 1 2 | OTHER FINANCING SOURCES (USES): | | | |
| Proceeds from bonds Proceeds from notes Total other financing sources (uses) Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) Fund balances - January 1 2 26 | Operating transfers from other funds | | 585 | 1,009 |
| Proceeds from notes Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Operating transfers (to) other funds | | - | - |
| Total other financing sources (uses) 585 1,009 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Proceeds from bonds | | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Proceeds from notes | | - | |
| financing sources over (under) expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Total other financing sources (uses) | | 585 | 1,009 |
| expenditures and other financing uses (6) 6 Fund balances - January 1 32 26 | Excess (deficiency) of revenues and other | | | |
| Fund balances - January 1 32 26 | | | | |
| | expenditures and other financing uses | | (6) | 6 |
| Fund balances - December 31 \$ 26 \$ 32 | Fund balances - January 1 | | 32 | 26 |
| | Fund balances - December 31 | \$ | 26 \$ | 32 |

| | | 2000 ° | 1999 |
|---|-------------|---|---|
| ASSETS | | | |
| Cash and cash equivalents | \$ | 123,588 | \$ 86,012 |
| Investments with trustees | | | - |
| Receivables: | | | |
| Accounts - net | | 1,089 | 657 |
| Taxes: | | | |
| Current | | 4 | 12 |
| Delinquent | | 31 | 33 |
| Special assessments: | | | |
| Current | | 32 | 34 |
| Delinquent | | 52 | 2 |
| Deferred | | 1,320 | 824 |
| Due from other funds | | 174 | 174 |
| Prepaid items | | 119 | |
| Total assets | \$ | 126,409 | \$ 87,748 |
| LIABILITIES AND FUND BALANCES Liabilities: Salaries payable Accounts payable Intergovernmental payable Interfund loans payable Deposits held for others Advances from other funds Deferred revenue | \$ | 304 7,771 14 - 12 500 5,629 | \$ 265 6,162 1 - 5 500 1,215 |
| Total liabilities | | 14,230 | 8,148 |
| Fund balances: | | | |
| Reserved for: | | | |
| Encumbrances | | 51 | 528 |
| Advances | | - | - |
| Prepaid items | | 119 | - |
| Specific capital projects | | 112,009 | 79,072 |
| Total fund balances | | 112,179 | 79,600 |
| Total liabilities and fund balances | \$ | 126,409 | \$ 87,748 |

PERMANENT IMPROVEMENT CAPITAL PROJECTS FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the fiscal year ended December 31, 2000

| | | 2000 | 1999 |
|---|--------------|--------------|----------|
| REVENUES: | | 2000 | |
| Taxes: | | | |
| General property tax | \$ | 1,652 \$ | 1,473 |
| Property tax increment | | 21 | 7 |
| Fiscal disparities | | 294 | 271 |
| Total taxes | | 1,967 | 1,751 |
| | | 220 | |
| Licenses and permits | | 220 | 151 |
| Intergovernmental revenues: | | 5 265 | 4.021 |
| State grants and shared revenues | | 5,265 440 | 4,931 |
| Other local grants | | 440 | 359 |
| Total intergovernmental revenues | - | 5,705 | 5,290 |
| Charges for services and sales | | 6,777 | 4,779 |
| Special assessments | | 1,576 | 831 |
| Interest | | 6,141 | 3,064 |
| Miscellaneous revenues: | | | |
| Rents and commissions | | 28 | 23 |
| Sale of land | | - | 4 |
| Loan principal recapture | | - | - |
| Other | <u></u> | 279 | 325 |
| Total miscellaneous revenues | | 307 | 352 |
| Total revenues | <u></u> | 22,693 | 16,218 |
| DYDDAIDIGITEC | | | |
| EXPENDITURES: | | 110 /0/ | 02.104 |
| Capital outlay | | 118,686 | 83,194 |
| Excess (deficiency) of revenues over | | | |
| (under) expenditures | | (95,993) | (66,976) |
| | | 11.050 | 2.022 |
| Operating transfers from other funds | | 11,259 | 2,032 |
| Operating transfers (to) other funds | | (8,111) | (57,474) |
| Transfers to component units | | (8,087) | (4,429) |
| Proceeds from bonds | | 128,755 | 153,410 |
| Proceeds from notes | | 4,756 | 12,300 |
| Total other financing sources (uses) | | 128,572 | 105,839 |
| Excess (deficiency) of revenues and other | | | |
| financing sources over (under) | | | |
| expenditures and other financing uses | | 32,579 | 38,863 |
| Fund balances - January 1 | | 79,600 | 40,737 |
| · | | | |
| Fund balances - December 31 | \$ | 112,179 \$ | 79,600 |



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